

3790 Department of Parks and Recreation

FUND CONDITION STATEMENTS

	2011-12*	2012-13*	2013-14*
0156 California Heritage Fund ^s			
BEGINNING BALANCE	-	\$62	\$62
Prior year adjustments	\$62	-	-
Adjusted Beginning Balance	\$62	\$62	\$62
FUND BALANCE	\$62	\$62	\$62
Reserve for economic uncertainties	62	62	62
0263 Off-Highway Vehicle Trust Fund ^s			
BEGINNING BALANCE	\$131,551	\$202,004	\$59,044
Prior year adjustments	35,314	-	-
Adjusted Beginning Balance	\$166,865	\$202,004	\$59,044
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
120900 Off-Highway Vehicle Fees	18,031	17,000	17,000
140600 State Beach and Park Service Fees	2,552	3,000	3,000
150300 Income From Surplus Money Investments	870	500	500
152300 Misc Revenue Frm Use of Property & Money	840	300	300
161400 Miscellaneous Revenue	8	10	10
164200 Parking Violations	44	50	50
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	5	9	9
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8352.6	104,449	60,058	61,226
TO0001 To General Fund per Chapters 22 & 32, Statutes of 2012	-	-103,767	-
Total Revenues, Transfers, and Other Adjustments	\$126,799	-\$22,840	\$82,095
Total Resources	\$293,664	\$179,164	\$141,139
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	349	213	-
3790 Department of Parks and Recreation			
State Operations	62,674	60,197	59,068
Local Assistance	25,069	33,670	26,000
Capital Outlay	3,432	26,011	10,974
8880 Financial Information System for California (State Operations)	136	29	322
Total Expenditures and Expenditure Adjustments	\$91,660	\$120,120	\$96,364
FUND BALANCE	\$202,004	\$59,044	\$44,775
Reserve for economic uncertainties	202,004	59,044	44,775
0392 State Parks and Recreation Fund ^s			
BEGINNING BALANCE	\$31,732	\$58,213	\$34,189
Prior year adjustments	25,950	-	-
Adjusted Beginning Balance	\$57,682	\$58,213	\$34,189
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
140600 State Beach and Park Service Fees (San Diego Coast District State Beaches, Vehicle Day Use Collection)	89,861	82,000	82,000
150300 Income From Surplus Money Investments	201	250	250
152300 Misc Revenue Frm Use of Property & Money	16,761	15,000	15,000

* Dollars in thousands, except in Salary Range.

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	2011-12*	2012-13*	2013-14*
161000 Escheat of Unclaimed Checks & Warrants	45	-	-
161400 Miscellaneous Revenue	281	2,350	350
161900 Other Revenue - Cost Recoveries	2	-	-
163000 Settlements/Judgments(not Anti-trust)	382	-	-
164200 Parking Violations	1,208	1,000	1,000
Transfers and Other Adjustments:			
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Item 3790-012-0061, various Budget Acts	26,649	26,649	26,649
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Chapter 39, Statutes of 2012	-	7,000	-
FO0062 From Highway Users Tax Account, Transportation Tax Fund per Item 3790-011-0062, various Budget Acts	3,400	3,400	3,400
FO3117 From Alternative and Renewable Fuel and Vehicle Technology Fund per Item 3360-011-3117, Budget Act of 2012	-	3,000	-
TO3238 To State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund per Chapter 39, Statutes of 2012, Section 89	-	-15,340	-15,340
Total Revenues, Transfers, and Other Adjustments	<u>\$138,790</u>	<u>\$125,309</u>	<u>\$113,309</u>
Total Resources	\$196,472	\$183,522	\$147,498
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	745	477	-
3790 Department of Parks and Recreation (State Operations)	136,014	148,146	130,263
8880 Financial Information System for California (State Operations)	-	710	655
9670 Equity Claims of California Victim Compensation and Government Claims Board and (State Operations)	1,500	-	-
Total Expenditures and Expenditure Adjustments	<u>\$138,259</u>	<u>\$149,333</u>	<u>\$130,918</u>
FUND BALANCE	\$58,213	\$34,189	\$16,580
Reserve for economic uncertainties	58,213	34,189	16,580
0449 Winter Recreation Fund ^s			
BEGINNING BALANCE	\$358	\$375	\$258
Prior year adjustments	<u>201</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$559	\$375	\$258
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
125600 Other Regulatory Fees	113	225	225
150200 Income From Pooled Money Investments	2	5	5
164200 Parking Violations	<u>2</u>	<u>-</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$117</u>	<u>\$230</u>	<u>\$230</u>
Total Resources	\$676	\$605	\$488
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	<u>301</u>	<u>347</u>	<u>347</u>
Total Expenditures and Expenditure Adjustments	<u>\$301</u>	<u>\$347</u>	<u>\$347</u>
FUND BALANCE	\$375	\$258	\$141
Reserve for economic uncertainties	375	258	141
0577 Abandoned Watercraft Abatement Fund ^s			
BEGINNING BALANCE	\$133	\$417	\$417
Prior year adjustments	<u>282</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$415	\$417	\$417
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

* Dollars in thousands, except in Salary Range.

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	2011-12*	2012-13*	2013-14*
Transfers and Other Adjustments:			
FO0516 From Harbors and Watercraft Revolving Fund per Item 3680-112-0516, Budget Acts	600	850	775
Total Revenues, Transfers, and Other Adjustments	<u>\$600</u>	<u>\$850</u>	<u>\$775</u>
Total Resources	\$1,015	\$1,267	\$1,192
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3680 Department of Boating and Waterways (Local Assistance)	598	850	-
3790 Department of Parks and Recreation (Local Assistance)	<u>-</u>	<u>-</u>	<u>775</u>
Total Expenditures and Expenditure Adjustments	<u>\$598</u>	<u>\$850</u>	<u>\$775</u>
FUND BALANCE	\$417	\$417	\$417
Reserve for economic uncertainties	417	417	417
0952 State Park Contingent Fund ^N			
BEGINNING BALANCE	-	\$18,644	\$15,722
Prior year adjustments	<u>\$16,150</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$16,150	\$18,644	\$15,722
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
250300 Interest From Surplus Money Investment Fund	69	78	66
299600 Other Revenues	<u>5,581</u>	<u>7,000</u>	<u>7,000</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$5,650</u>	<u>\$7,078</u>	<u>\$7,066</u>
Total Resources	\$21,800	\$25,722	\$22,788
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	<u>3,156</u>	<u>10,000</u>	<u>10,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$3,156</u>	<u>\$10,000</u>	<u>\$10,000</u>
FUND BALANCE	\$18,644	\$15,722	\$12,788
3001 Public Beach Restoration Fund ^S			
BEGINNING BALANCE	\$157	\$253	\$253
Prior year adjustments	<u>96</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$253	\$253	\$253
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0516 From Harbors and Watercraft Revolving Fund per Item 3680-113-0516, Budget Acts	1,140	350	-
Total Revenues, Transfers, and Other Adjustments	<u>\$1,140</u>	<u>\$350</u>	<u>-</u>
Total Resources	\$1,393	\$603	\$253
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3680 Department of Boating and Waterways (Local Assistance)	<u>1,140</u>	<u>350</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,140</u>	<u>\$350</u>	<u>-</u>
FUND BALANCE	\$253	\$253	\$253
Reserve for economic uncertainties	253	253	253
3238 State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund ^S			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0392 From State Parks and Recreation Fund per Chapter 39, Statutes of 2012, Section 89	-	\$15,340	\$15,340

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	2011-12*	2012-13*	2013-14*
Total Revenues, Transfers, and Other Adjustments	-	\$15,340	\$15,340
Total Resources	-	\$15,340	\$15,340
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	-	15,340	15,340
Total Expenditures and Expenditure Adjustments	-	\$15,340	\$15,340
FUND BALANCE	-	-	-
8072 California State Park Enterprise Fund ^N			
BEGINNING BALANCE	-	-	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	-	\$13,000	-
Expenditure Adjustments:			
3790 Department of Parks and Recreation			
Less funding provided by the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (State Operations)	-	-10,000	-
Less funding provided by California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (State Operations)	-	-3,000	-
Total Expenditures and Expenditure Adjustments	-	-	-
FUND BALANCE	-	-	-
8076 State Parks Protection Fund ^N			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161400 Miscellaneous Revenue	-	-	\$30
Total Revenues, Transfers, and Other Adjustments	-	-	\$30
Total Resources	-	-	\$30
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	-	-	24
Total Expenditures and Expenditure Adjustments	-	-	\$24
FUND BALANCE	-	-	\$6

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